

FILED IN CHAMBERS
U.S.D.C. - Atlanta

IN THE UNITED STATES DISTRICT COURT FOR THE **SEP 26 2018**
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

James M. Hutton, Clerk
James M. Hutton

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:18-cv-2917-ODE
)	
KATHLEEN W. CARLSON,)	
INVESTA SERVICES, LLC,)	
CHRISTIANA TRUST,)	
GSRAN-Z LLC, and FULTON)	
COUNTY TAX COMMISSIONER)	
)	
Defendants.)	

Ob z **PROPOSED ORDER**

The United States' motion for a preliminary injunction is hereby
GRANTED. Defendants Investa Services, LLC, Christiana Trust, GSRAN-
Z LLC, and Fulton County Tax Commissioner, as well as all those acting in
concert or participation with them, are **ENJOINED** from selling, or
otherwise disposing of, the property located at 799 Monroe Drive NE,
Atlanta, GA 30308 (the "Subject Property"). In support of this injunction,
the Court finds as follows:

1. The filing of this lawsuit vested this Court with exclusive
jurisdiction and control over the Subject Property. *United States v.*

\$270,000.00 in U.S. Currency, Plus Interest, 1 F.3d 1146, 1147–48 (11th Cir. 1993).

2. Pursuant to 26 U.S.C. § 7402(a), enjoining the sale of the Subject Property at a county tax sale is necessary and appropriate for the enforcement of the internal revenue laws. It also prevents an “unseemly conflict between state and federal entities.” *United States v. Smith*, 2016 WL 3573238, at *4 (W.D. Okla. Mar. 23, 2016).

3. The United States, which has a judgment against Defendant Carlson for tax years 2002–2009 and presumptively valid tax assessments against her for tax years 2010–2014, is substantially likely to prevail on the merits.

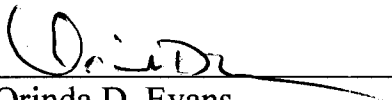
4. Allowing the Subject Property to be sold at a county tax sale would cause the United States irreparable harm. This harm includes, but is not limited to, the deprivation its statutory foreclosure rights (*see* 26 U.S.C. § 7403) and the loss of the opportunity to maximize collection through control over the sale.

5. Defendants Investa Services, LLC, Christiana Trust, and GSRAN-Z LLC, which are the entities that wish to proceed with the county tax sale, will not be harmed by allowing this litigation to proceed. In the

event that a sale results from this litigation, they will receive a first-priority payout from the sale proceeds. The substantial injuries to the United States outweigh the nonexistent injuries to these Defendants.

6. The public interest in the orderly collection of taxes favors this injunction.

DONE and **ORDERED** this the 25 day of Sept., 2018.


Orinda D. Evans
United States District Judge